

## EXHIBIT A



**Kevin Cour**  
General Manager

**Toyota Motor Sales, U.S.A., Inc.**  
New York Regional Office  
16 Henderson Drive  
West Caldwell, NJ 07006  
973 882-6325  
310 381-6824 Fax

**Via Hand Delivery**

October 15, 2008

Mr. Richard Cirillo  
Dealer Principal  
Victory Toyota of Five Towns  
696 Burnside Avenue  
Inwood, New York 11096

Dear Richard:

Pursuant to Section XXIII(B)(1)(b) of your Toyota Dealer Agreement and New York Vehicle and Traffic Law Section 463.2(d)(2), Toyota Motor Sales, U.S.A., Inc. ("TMS") hereby notifies you of TMS's intention to terminate J.P.T. Automotive, Inc. dba Victory Toyota of Five Towns' Toyota Dealer Agreement effective fifteen (15) calendar days from the date of delivery of this letter for the following reason:

- You, on behalf of Victory Toyota Five Towns, advised us on Monday, October 13, 2008 that the dealership is insolvent, i.e., cannot pay its debts when they are due, and therefore TMS's ACH to the dealership's bank account for amounts due on its Parts Statement will be rejected for insufficient funds.

Such termination shall be effective on the later of October 31, 2008 or fifteen (15) calendar days from the date of receipt of this letter.

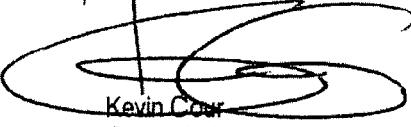
You have also advised us that your floorplan lender, M&T Bank, has been physically present once a week in the dealership and monitoring all transactions. Please be reminded that if the dealership does, in fact, fail to make a payment to TMS when due, if its wholesale finance line (flooring line of credit) is suspended, or if its wholesale finance (or other) lender attempts to, or does, "appoint a receiver, trustee or other officer having similar powers [and is not removed within the time provided in the Dealer Agreement]" each would form independent bases, subject to the notice requirements of New York law, for termination under Dealer Agreement Sections XXIII(B)(2)(c), XXIII(B)(2)(d) and XXIII(B)(1)(b), respectively. Accordingly, TMS reserves all of its rights and remedies under the Dealer Agreement and New York law.

Furthermore, effective with this letter, Victory Toyota Five Towns is hereby placed on Cash in Advance status with Toyota Motor Sales, U.S.A., Inc. for all parts and accessories sales.

Please advise us immediately if Victory Toyota Five Towns' financial position changes.

If you have any questions regarding these matters, please contact Brandon Doto, Market Representation Manager, at (973) 882-6207 or myself at (973) 882-6325.

Sincerely,

  
Kevin Cour  
General Manager  
New York Region